

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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No. 286

**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No.7/2017-State Tax (Rate)

Date: 30.06.2017

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the state tax leviable thereon under section 9 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), namely:-

TABLE

| S. No. | Tariff item, sub-heading, heading or Chapter | Description of supply of Goods |
|---------------|-----------------------------------------------------|--------------------------------------------------------------------------|
| (1) | (2) | (3) |
| 1. | Any chapter | The supply of goods by the CSD to the Unit Run Canteens |
| 2. | Any chapter | The supply of goods by the CSD to the authorized customers |
| 3. | Any chapter | The supply of goods by the Unit Run Canteens to the authorized customers |

Explanation. –

- (1) In this notification, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force with effect from the 1st day of July, 2017.

M.G.Kiran
Principal Secretary
Finance, Revenue & Expenditure Deptt.
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